

**ABSTRACT OF THE DISCLOSURE**

In the manufacture of low-impedance electrical resistors made of a metal sheet or a film  
5 consisting of a metallic resistance alloy, a metal forming the connection contacts of the resistors  
is electroplated onto a multitude of photolithographically defined parallel strips, which extend, at  
regular mutual intervals, over the entire metal sheet or film surface. To separate the resistors, the  
electroplated metal piece is sawed longitudinally into cutting planes, which extend  
perpendicularly with respect to each other, and with respect to the metal sheet, where, in each  
10 case, the cutting planes of one group divide one of the connection contact strips in its  
longitudinal direction.